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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 39412 of 2026

CNR:{HCMA012280582026}

Case QR

AND

WP NO. 39416 OF 2026,WP NO. 39418 OF 2026,WMP NO. 44270 OF 2026,WMP NO. 44273 OF 2026,WMP NO. 44279 OF 2026,WMP NO. 44280 OF 2026,WMP NO. 44284 OF 2026,WMP NO. 44286 OF 2026

D Dhilipkumar
S/o. Devendran
Proprietor of M/s. Sree Hari Enterprises, No.139,
Iyyappan Koil Street, Papparambakkam,
Tiruvallur 602025

..Petitioner(s)

Vs

The Commercial Tax Officer
Office of the State Tax office(ST),
Thirumazhisai Assessment circle,
No. 4/109 GST Integrated Building,
Nazarathpet, CHennai 123

..Respondent(s)

WP No. 39416 of 2026

Case QR

CNR:{HCMA012280622026}

D Dhilipkumar
S/o. Devendran
Proprietor of M/s. Sree Hari Enterprises, No.139,
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..Petitioner(s)

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Vs

The Commercial Tax Officer
Office of the State Tax office(ST),
Thirumazhisai Assessment circle,
No. 4/109 GST Integrated Building,
Nazarathpet, CHennai 123

..Respondent(s)

WP No. 39418 of 2026

Case QR

CNR:{HCMA012280642026}

D Dhilipkumar
S/o. Devendran
Proprietor of M/s. Sree Hari Enterprises, No.139,
Iyyappan Koil Street, Papparambakkam,
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..Petitioner(s)

Vs

The Commercial Tax Officer
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Thirumazhisai Assessment circle,
No. 4/109 GST Integrated Building,
Nazarathpet, CHennai 123

..Respondent(s)

WP No. 39412 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the Impugned Order Reference No.ZD330526199378T dated 20.05.2026 passed by the Respondent and quash the same and consequentially

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direct the Respondent to provide the Petitioner with an opportunity of fresh hearing and pass

WP No. 39416 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the Impugned Order Reference No.ZD3306260438572 dated 04.06.2026 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing and pass orders

WP No. 39418 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records of the Impugned Order Reference No.ZD3305261995515 dated 20.05.2026 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing and pass orders

For Petitioner(s): Mr. G.Inbaraj
in all W.Ps.

For Respondent(s): Ms. G. Dhanamadhri
in all W.Ps. Special Government Pleader (T)

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COMMON ORDER

The present Writ Petitions have been filed challenging the orders dated 20.05.2026, 20.05.2026 and 04.06.2026, respectively, passed by the respondent.

2. Ms. G. Dhanamadhri, learned Special Government Pleader (T) takes notice on behalf of the respondent. By consent of the parties, the main Writ Petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, all notices/communications were uploaded by the respondent under the "View Additional Notices and Orders" column in the GST common portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the first respondent without providing any opportunity of personal hearing to the petitioner. Therefore, these petitions have been filed.

4. Further, he would submit that the petitioner is willing to pay 10% of the disputed tax amount to the respondent, in respect of the each assessment order. To that effect, he has also made an endorsement in the respective Court bundles. Hence, he requests this Court to grant an opportunity to the petitioner

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to present their case before the first respondent by setting aside the impugned order.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that the first respondent had uploaded the notices in the GST Online Portal. But the petitioner failed to avail the said opportunity. Further, she has fairly admitted that no opportunity of personal hearing was provided to the petitioner prior to the passing of impugned order. Therefore, she requested this Court to remit the matter back to the respondent, subject to the payment of 10% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, it is evident that the show cause notice was uploaded on the GST Portal Tab. According to the petitioner, he was not aware of the issuance of the said show cause notice issued through the GST Portal and the original of the said show cause notice was not furnished to them. In such circumstances, this Court is of the view that the impugned assessment order

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came to be passed without affording any opportunity of personal hearing to the petitioner, confirming the proposals contained in the show cause notice.

8. No doubt, sending notice by uploading in portal is a sufficient service, but, the Officer who is sending the repeated reminders, despite the fact that there is no response from the petitioner to the show cause notices etc., the Officer should have applied his/her mind and explored the possibility of sending notices by way of other modes prescribed in Section 169 of the GST Act, which are also the valid mode of service under the Act, otherwise it will not be an effective service, rather, it would only amount to fulfilling the empty formalities. Merely passing an *ex parte* order by fulfilling the empty formalities will not serve any useful purpose and the same will only pave way for multiplicity of litigations, not only wasting the time of the Officer concerned, but also the precious time of the Appellate Authority/Tribunal and this Court as well.

9. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which

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would ultimately achieve the object of the GST Act. Therefore, this Court finds that there has been a lack of effort in applying the available opportunities to serve the notices/orders etc., effectively on the petitioner.

10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 10% of the disputed tax amount to the respondent in respect of the each assessment order. In such view of the matter, this Court is inclined to set aside the impugned orders dated 20.05.2026, 20.05.2026 and 04.06.2026, respectively passed by the respondent. Accordingly, this Court passes the following order:-

> (i) The impugned order dated 20.05.2026, 20.05.2026 and 04.06.2026, respectively are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner pays 10% of disputed tax amount to the respondent, in respect of the each assessment order, within a period of four (4) weeks from the date of receipt of a copy of this order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
>
> (ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.
>
> (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner

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and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

11. With the above directions, these Writ Petitions are disposed of. No costs. W.M.P.Nos.44270, 44284, and 44279 of 2026 filed to dispense with the production of the impugned orders, is allowed. Consequently, the connected Miscellaneous Petitions are also closed.

08-10-2026

Asi

To

The Commercial Tax Officer
Office of the State Tax office(ST),
Thirumazhisai Assessment circle,
No. 4/109 GST Integrated Building,
Nazarathpet, CHennai 123

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KRISHNAN RAMASAMY J.

Asi

WP No. 39412, 39416 and 39418 of 2026 and
WMP NO. 44270, 44273, 44279, 44280, 44284 and 44286 of 2026

08-10-2026

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